



**INFORMATION DISCLOSURE
STATEMENT BY APPLICANT**
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Applicant(s): Cohen et al.

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U.S. PATENT DOCUMENTS

Exam. Init.	Publication/ Patent Number	Issue/ Publication Date	Patentee	Class	Subclass	Filing Date
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Exam. Init.	Document Number	Publication Date	Country or Patent Office	Class	Subclass	Translation

OTHER DOCUMENTS (Including Author, Title, Date, Relevant pages, Place of Publication***)**

SK	Horngren, Charles T. et al., "Cost Accounting A Managerial Emphasis", Tenth Edition, Chapter 14, pp. 497-534, 2000.
Examiner	Anda Krisciunas
Date Considered	June 7, 2006

EXAMINER: Initial citation considered. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.